

Month: September 2011	Year to date				Full Year				
Director	Budget	Actual	Use of Reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.
	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Social Care Health and Housing</b>	25,873	26,318	-407	39	56,072	58,020	1,949	-1,567	382
<b>Children's Services</b>	17,038	16,447	-200	-791	35,176	35,210	34	-200	-166
<b>Sustainable Communities</b>	25,571	23,709	-244	-2,106	51,178	50,881	-297	-505	-802
<b>Corporate Services</b>	13,440	13,753	-517	-204	26,077	26,922	845	-574	271
<b>Contingency and Reserves</b>	-1,539	-1,659	0	-120	792	1,338	546	-230	316
<b>Corporate Costs</b>	2,634	3,384	0	750	11,974	12,061	87	0	87
<b>Total</b>	<b>83,017</b>	<b>81,952</b>	<b>-1,368</b>	<b>-2,432</b>	<b>181,269</b>	<b>184,432</b>	<b>3,163</b>	<b>-3,076</b>	<b>86</b>

Director	Cumulative to Date					Year							RAG
	Budget	Actual	Trfs to Reserves	Actuals after transfers to reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.	Forecast % of Budget		
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000		
<b>CHIEF EXECUTIVE</b>													
Chief Executive	148	144		144	-4	296	296	-1		-1	0%	green	
Director of Customer and Shared Services	187	220	-79	141	-46	375	248	-127	-79	-206	-55%	amber	
AD Strategy and Performance	75	129	-57	72	-3	149	129	-20	-57	-77	-52%	amber	
Partnership and Community Insight	423	440	-37	403	-20	613	686	74	-77	-4	-1%	green	
Director of Corporate Resources	-187	62		62	249	-373	-373	0		0	0%	green	
<b>TOTAL- CHIEF EXECUTIVE</b>	<b>647</b>	<b>995</b>	<b>-172</b>	<b>823</b>	<b>176</b>	<b>1,060</b>	<b>986</b>	<b>-74</b>	<b>-213</b>	<b>-287</b>	<b>-27%</b>	<b>amber</b>	
<b>ACE PEOPLE AND ORGANISATION</b>													
ACE People	0	27	0	27	27	0	177	177	0	177	0%	red	
<b>Sub Total ACE People</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>27</b>	<b>27</b>	<b>0</b>	<b>177</b>	<b>177</b>	<b>0</b>	<b>177</b>			
<b>Communications</b>													
Chief Communications Officer	79	70		70	-10	123	116	-7		-7	-6%	green	
News Central Magazine	18	19		19	2	40	42	2		2	6%	amber	
Internal Communications	88	100	-10	89	1	181	184	3	-10	-7	-4%	green	
External Communications	118	126		126	8	231	224	-6		-6	-3%	green	
Consultation	103	86		86	-16	214	193	-21		-21	-10%	green	
<b>Sub Total Communications</b>	<b>405</b>	<b>401</b>	<b>-10</b>	<b>390</b>	<b>-15</b>	<b>788</b>	<b>761</b>	<b>-28</b>	<b>-10</b>	<b>-38</b>	<b>-5%</b>	<b>green</b>	
<b>Customer Services</b>													

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	Budget	Actual	Trfs to Reserves	Actuals after transfers to reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.	Forecast % of Budget		
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000		
Customer Services	1,105	1,020		1,020	-85	2,069	1,908	-161		-161	-8%	green	
<b>Sub Total Customer Services</b>	<b>1,105</b>	<b>1,020</b>	<b>0</b>	<b>1,020</b>	<b>-85</b>	<b>2,069</b>	<b>1,908</b>	<b>-161</b>	<b>0</b>	<b>-161</b>	<b>-8%</b>	<b>green</b>	
<b>Policy and Strategy</b>													
Corporate Policy	267	244	-1	242	-25	543	528	-15	-1	-17	-3%	green	
<b>Sub Total Policy and Strategy</b>	<b>267</b>	<b>244</b>	<b>-1</b>	<b>242</b>	<b>-25</b>	<b>543</b>	<b>528</b>	<b>-15</b>	<b>-1</b>	<b>-17</b>	<b>-3%</b>	<b>green</b>	
<b>Customer and Community Insight</b>													
Community Insight and Risk	70	65		65	-6	140	140	-1		-1	0%	green	
<b>Sub Total Customer and Community Insight</b>	<b>70</b>	<b>65</b>	<b>0</b>	<b>65</b>	<b>-6</b>	<b>140</b>	<b>140</b>	<b>-1</b>	<b>0</b>	<b>-1</b>	<b>0%</b>	<b>green</b>	
<b>People</b>													
Head of HR Strategy	1,225	1,236		1,236	11	2,382	2,439	57		57	2%	amber	
Head of HR Operations	-205	-108		-108	97	-410	-376	34		34	-8%	green	
Head of Recruitment & Development	148	-76		-76	-224	296	287	-8		-8	-3%	green	
<b>Sub Total People</b>	<b>1,168</b>	<b>1,051</b>	<b>0</b>	<b>1,051</b>	<b>-117</b>	<b>2,268</b>	<b>2,350</b>	<b>82</b>	<b>0</b>	<b>82</b>	<b>4%</b>	<b>amber</b>	
<b>Legal and Democratic Services</b>													
Head of Legal Services	626	546		546	-80	1,204	1,282	77		77	6%	amber	
Head of Democratic Services	238	242	-180	62	-176	477	365	-112	-180	-292	-61%	amber	
Committee Services	179	122		122	-57	359	250	-108		-108	-30%	amber	
Registration and Coroner Service	80	85		85	6	359	399	39		39	11%	red	
<b>Sub Total Legal and Democratic Services</b>	<b>1,123</b>	<b>995</b>	<b>-180</b>	<b>815</b>	<b>-308</b>	<b>2,399</b>	<b>2,295</b>	<b>-104</b>	<b>-180</b>	<b>-284</b>	<b>-12%</b>	<b>amber</b>	

Director	Cumulative to Date					Year							RAG
	Budget	Actual	Trfs to Reserves	Actuals after transfers to reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.	Forecast % of Budget		
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000		
<b>TOTAL- ACE PEOPLE &amp; ORG</b>	4,139	3,803	-192	3,611	-528	8,208	8,159	-49	-192	-241	-3%	green	
<b>ACE RESOURCES</b>													
ACE Resources	0	33		33	33	0	149	149		149	0%	red	
<b>Sub Total ACE Resources</b>	0	33	0	33	33	0	149	149	0	149			
<b>Programme and Performance</b>													
Programme and Performance Operations	274	309	-28	281	8	547	543	-5	-28	-33	-6%	green	
Programme and Performance Non-Operational	354	264	-69	195	-160	652	712	59	-69	-10	-1%	green	
<b>Sub Total of Programme and Performance</b>	628	573	-97	476	-152	1,200	1,254	54	-97	-42	-7%	green	
<b>E Procurement &amp; Payments</b>													
E Procurement & Payments	223	243	-24	219	-4	421	550	130	-24	106	25%	red	
<b>Sub Total E Procurement &amp; Payments</b>	223	243	-24	219	-4	421	550	130	-24	106	25%	red	
<b>Finance</b>													
Head of Revenues & Benefits	516	460		460	-56	1,032	1,153	121		121	12%	red	
Chief Finance Officer	125	174		174	49	67	109	42		42	62%	red	
Head Of Financial Strategy	466	790	-15	775	308	1,209	1,368	159	-31	128	11%	red	
Financial Management	575	580	-17	563	-12	1,151	1,196	45	-17	28	2%	amber	

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	Budget	Actual	Trfs to Reserves	Actuals after transfers to reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.	Forecast % of Budget	RAG
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Head of Audit	441	400		400	-42	860	815	-46		-46	-5%	green
<b>Sub Total Finance</b>	<b>2,124</b>	<b>2,404</b>	<b>-32</b>	<b>2,372</b>	<b>248</b>	<b>4,319</b>	<b>4,641</b>	<b>322</b>	<b>-48</b>	<b>274</b>	<b>82%</b>	<b>red</b>
<b>ICT</b>												
<b>Head of Systems (Operations)</b>												
Head of Systems (Operations)	1,694	1,622		1,622	-72	3,248	3,237	-11		-11	0%	green
Chief IT Officer	68	68		68	0	135	136	1		1	1%	amber
Head of Systems (Strategy & As	1,670	1,683		1,683	13	3,162	3,172	10		10	0%	green
<b>Sub Total ICT</b>	<b>3,431</b>	<b>3,373</b>	<b>0</b>	<b>3,373</b>	<b>-58</b>	<b>6,545</b>	<b>6,545</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	<b>1%</b>	<b>amber</b>
<b>Assets</b>												
Assets	69	83		83	15	137	337	199		199	145%	red
Chief Assets Officer	100	95		95	-6	27	109	81		81	301%	red
Head of Facilities, Maintenance	2,080	2,152		2,152	72	4,160	4,191	31		31	1%	amber
<b>Sub Total Assets</b>	<b>2,249</b>	<b>2,330</b>	<b>0</b>	<b>2,330</b>	<b>81</b>	<b>4,325</b>	<b>4,636</b>	<b>312</b>	<b>0</b>	<b>312</b>	<b>447%</b>	<b>red</b>
<b>TOTAL- ACE RESOURCES</b>	<b>8,655</b>	<b>8,956</b>	<b>-153</b>	<b>8,803</b>	<b>148</b>	<b>16,809</b>	<b>17,776</b>	<b>967</b>	<b>-169</b>	<b>798</b>	<b>5%</b>	<b>amber</b>
<b>Corporate Costs</b>												
Debt Management	2,762	2,296		2,296	-466	10,617	10,485	-132		-132	-1%	green
Members' costs	665	592		592	-73	1,330	1,334	4		4	0%	green
Premature Retirement Costs	618	872		872	254	2,954	2,754	-200		-200	-7%	green

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Corporate HRA Recharges	0	0		0	0	-104	-104	0		0	0%	green
Efficiencies	-1,412	-377		-377	1,035	-2,823	-2,408	415		415	-15%	amber
<b>Sub Total Corporate Costs</b>	<b>2,634</b>	<b>3,384</b>	<b>0</b>	<b>3,384</b>	<b>750</b>	<b>11,974</b>	<b>12,061</b>	<b>87</b>	<b>0</b>	<b>87</b>	<b>-22%</b>	<b>amber</b>
<b>Contingency &amp; Reserves *</b>												
Contingency	-1,539	-1,659		-1,659	-120	792	1,338	546	-230	316	40%	red
<b>Sub Total Contingency &amp; Reserves</b>	<b>-1,539</b>	<b>-1,659</b>	<b>0</b>	<b>-1,659</b>	<b>-120</b>	<b>792</b>	<b>1,338</b>	<b>546</b>	<b>-230</b>	<b>316</b>	<b>40%</b>	<b>red</b>
<b>Total</b>	<b>14,536</b>	<b>15,479</b>	<b>-517</b>	<b>14,962</b>	<b>426</b>	<b>38,843</b>	<b>40,319</b>	<b>1,476</b>	<b>-804</b>	<b>673</b>	<b>2%</b>	<b>amber</b>

**Key:**

- Forecast variance favourable up to 10%
- Forecast variance favourable greater than 10%
- Forecast variance adverse up to 10%
- Forecast variance adverse greater than 10%

green
amber
amber
red

Contingency and reserves*	Budget	Forecast	Var
New Homes Bonus	-1,803	-1,121	682
Contribution to General Fund	1,400	1,400	0
Contribution to Redundancy reserve	750	750	0
Inflation contingency	145	800	655
General contingency	0	800	800
Adult Community Learning Grant	0	-1,291	-1,291
Release of JTU reserve	0	-230	-230
SEPT transfer from ASC	300	0	-300
	<b>792</b>	<b>1,108</b>	<b>316</b>

Director	Variance Sep	Variance Jun	Change in Variance	COMMENTARY
	£000	£000	£000	
Chief Executive	-1	0	-1	
Director of Customer and Shared Services	-206	-8	-198	ACE costs now reported separately
AD Strategy and Performance	-77	-2	-75	Movement due to a decision taken after the June report to make the AD Strategy and Performance post and PA post redundant.
Partnership and Community Insight	-4	-4	0	
Director of Corporate Resources	0	0	0	
<b>Sub Total Chief Executive</b>	<b>-287</b>	<b>-14</b>	<b>-273</b>	
<b>ACE People and Organisation</b>				
<b>ACE People &amp; Org</b>	<b>177</b>	<b>0</b>	<b>177</b>	ACE costs previously included in Chief Executive
Chief Communications Officer	-7	7	-14	Budgets have been re-aligned since the June report. Overall, this £38k movement includes a £20k reduction in the forecast for Consultancy costs due to the Residents Survey and Budget Survey being combined as one survey and a decision to formulate the staff survey in house, a £20k reduction against the staffing budget primarily due to a decision not to fill a vacant post offset by a £3k increase in the forecast for the News Central magazine.
News Central Magazine	2	-30	32	
Internal Communications	-7	14	-21	
External Communications	-6	10	-16	
Consultation	-21	-1	-20	
<b>Sub Total Communications</b>	<b>-38</b>	<b>0</b>	<b>-38</b>	
Customer Services	-161	-73	-88	Service migration budget adjustment vired in month and a reduction in car mileage forecast.
<b>Sub Total Customer Services</b>	<b>-161</b>	<b>-73</b>	<b>-88</b>	
Corporate Policy	-17	0	-17	This is a new budget area for the Sept report derived from elements of the 'old' Planning and Programme Management and the Partnership and Performance budgets. The Sept variance is due to a £10k reduction in forecast for external professional services resulting from a decision not to implement the new Customer Relations Management System until next financial year, and a £7k under spend against the staffing budget.
<b>Sub Total Policy and Strategy</b>	<b>-17</b>	<b>0</b>	<b>-17</b>	
Community Insight and Risk	-1	0	-1	As above this is a new budget area for the Sept report. Current variance relates to an under spend for car mileage.
<b>Sub Total Customer and Community Insight</b>	<b>-1</b>	<b>0</b>	<b>-1</b>	
Head of HR Strategy	57	0	57	The movement of £826 increase within AD People is due to forecast pressures in income, due largely to reduced schools buying back services. Previously recognised as a risk.
Head of HR Operations	34	0	34	
Head of recruitment and Development	-8	0	-8	
<b>Sub Total People</b>	<b>82</b>	<b>0</b>	<b>82</b>	
Head of Legal Services	77	3	74	increase in Child Protection cases within Legal Services which has resulted in recruiting two members of staff.
Head of Democratic Services	-292	7	-299	Review of Elections cost, including release of £180k reserve.
Committee Services	-108	-108	-0	

## Movement between Sep forecast variance and Jun forecast variance

Appendix A3

Director	Variance Sep	Variance Jun	Change in Variance	COMMENTARY
	£000	£000	£000	
Registration and Coroner Service	39	0	39	Registration Services - Increase in forecast for unanticipated rates charges for 2010/11 & 2011/12, and an increase in cleaning services recharged. Coroners Service - Unanticipated rent charges going back to 2006/7 - 2011/12. Increase in Post Mortem charges in line with service requirement.
<b>Sub Total Legal and Democratic Services</b>	<b>-284</b>	<b>-98</b>	<b>-186</b>	
<b>Total, ACE People</b>	<b>-241</b>	<b>-171</b>	<b>-70</b>	
<b>ACE Resources</b>				
<b>ACE Resources</b>	<b>149</b>	<b>0</b>	<b>149</b>	ACE costs previously included in Chief Executive
Programme and Performance Operations	-33	0	-33	The current Sept variance includes a £16k under spend against the staffing budget and a further £17k under spend against the Prof Svs budget due to the delayed implementation of the Performance Management System.
Programme and Performance Non- Operations	-10	0	-10	This movement is due to a £10k reduction in forecast for Corporate Subscriptions which has resulted from a decision to terminate the LGIU subscription.
<b>Sub Total Programme and Performance</b>	<b>-42</b>	<b>0</b>	<b>-42</b>	
E Procurement & Payments	106	-29	135	Cost of Interim Head of Procurement.
<b>Sub Total E Procurement &amp; Payments</b>	<b>106</b>	<b>-29</b>	<b>135</b>	
Head of Revenues & Benefit	121	137	-16	Reduction in Agency costs.
Chief Finance Officer	42	83	-41	Reduction in interim AD Finance costs £41k.
Head of Financial Strategy	128	64	64	Net increase in insurance premiums after recharges (£71k).
Financial Management	28	125	-97	Support for interim SFM costs, £34k, Bursary forecast reduced by £40k following cost mitigation, Support from Children's Services for loss of schools' income £20k
Head of Audit	-46	2	-48	Reduction in salary costs due to extension of secondment till end of Sept and a reduction in Audit Fees £34k.
<b>Sub Total Finance</b>	<b>274</b>	<b>411</b>	<b>-137</b>	
Head of Systems (Operations)	-11	0	-11	
Chief IT Officer	1	0	1	
Head of Systems (Strategy & As	10	0	10	
<b>Sub Total ICT</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	



Movement between Sep forecast variance and Jun forecast variance

Appendix A3

Director	Variance Sep	Variance Jun	Change in Variance	COMMENTARY
	£000	£000	£000	
Assets	199	52	147	A movement of £147k increase over the last quarter is due to various reasons. Capital Development was unable to meet accounting requirements to trade as a Trading account causing a pressure of £170k. There was a £55k income pressure within Shops & Sopping Centres which was transferred from Customer Services for sharing of properties with JCP. This was offset buy savings on various properties cutting back on such items as Building repairs and maintenance, Cleaning supplies and Ground Maintenance.
Chief Assets Officer	81	81	0	
Head of Facilities, Maintenance	31	116	-85	A movement of £85k over the last quarter is due to various reductions within FM, from a review of staffing costs and savings on various properties cutting back on such items as Building repairs and maintenance, Cleaning supplies and Ground Maintenance.
<b>Sub Total Assets</b>	<b>312</b>	<b>249</b>	<b>63</b>	
<b>Total ACE Resources</b>	<b>798</b>	<b>631</b>	<b>167</b>	
Debt Management	-132	168	-300	Forecast financing charges revised following review ( £100k pressure against interest receivable, and MRP revised based on advice from our consultants Arlingclose).
Members' costs	4	2	2	
Premature Retirement Costs	-200	0	-200	Revised assumptions reflecting recent estimate of teachers' pension recharge from Beds Borough Council.
Corporate HRA Recharges	0	0	0	
Efficiencies	415	0	415	Non achievement of unallocated RIO targets, delay in fully implementing the Web Transformation Project and a shortfall in Customer Services Migration efficiency.
<b>Sub Total Corporate Costs</b>	<b>87</b>	<b>170</b>	<b>-83</b>	
Contingency	316	345	-29	Non achievement of Efficiencies transferred from Contingency to Efficiencies (£350k), JTU surplus (£230k), and SEPT funding transferred from Adult Social Care (£300) plus increased Contingency to reflect increased risk.additional £800.
<b>Sub Total Contingency &amp; Reserves</b>	<b>316</b>	<b>345</b>	<b>-29</b>	
<b>Total</b>	<b>673</b>	<b>961</b>	<b>-288</b>	

## Earmarked Reserves - Month: August 2011

Description	Opening Balance 2011/12	Increase in reserves	Directorate Spend against reserves	Other Directorate Spend against reserves	Our spend against other Directorates reserves	Release of reserves	Proposed Closing Balance 2011/12
	£000	£000	£000	£000		£000	£000
<b>Corporate Services</b>							
Performance Reward Grant	174		5				168
LSP Sustainable Neighbourhoods	48		48				0
Community Engagement work	6		6				0
Targeted Support for Empowerment Improvement Project	18		18				0
Invest to Save, Recovery project - Legal	5		5				0
Invest to save, Recovery project HR	43		43				0
Invest to Save, Recovery project - Web development	21		21				0
	<b>315</b>	<b>0</b>	<b>146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168</b>
<b>Corporate Reserves</b>							
Redundancy/Restructure Reserve	2,117	750	216	110			2,541
Insurance reserve	3,059		31				3,028
Elections Fund	180		180				0
	<b>5,356</b>	<b>750</b>	<b>427</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>5,569</b>
<b>Sustainable Communities Reserves</b>							
JTU Reserve					230		-230
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>0</b>	<b>-230</b>
<b>Total Earmarked Reserves</b>	<b>5,671</b>	<b>750</b>	<b>573</b>	<b>110</b>	<b>230</b>	<b>0</b>	<b>5,508</b>

CUSTOMER GROUP	1 to 14 Days		15 to 30 Days		31 to 60 Days		61 to 90 Days		91 to 365 days		1 year and over		Total Debt	
	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%
Schools	448	24%	465	25%	9	0%	86	5%	28	1%	4	0%	1,040	55%
Bedford Borough	0	0%	32	2%	0	0%	0	0%	10	1%	109	6%	151	8%
Bedfordshire PCT	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
General debts	76	4%	295	16%	15	1%	65	3%	115	6%	139	7%	705	37%
<b>TOTAL DEBT</b>	<b>524</b>	<b>28%</b>	<b>792</b>	<b>42%</b>	<b>24</b>	<b>1%</b>	<b>151</b>	<b>8%</b>	<b>153</b>	<b>8%</b>	<b>252</b>	<b>13%</b>	<b>1,896</b>	<b>100%</b>

<b>PREVIOUS QUARTER</b>	1,580	52%	844	28%	96	3%	23	1%	211	7%	255	8%	3,010	100%
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